

to survey the hurricane damage personally and see how the Federal Government can continue to assist in the recovery efforts.

Our thoughts remain with the hurricane victims as they continue to piece their lives and communities back together.

During his visit, the President will have the opportunity to see the resilience of the Puerto Rican people. He can also witness the overwhelming support of their fellow Americans who have volunteered to help deliver relief. Much of that support has come from the military, including the men and women of Kentucky's own Air and Army National Guard, who have helped bring relief to Texas, Florida, the Virgin Islands, and Puerto Rico. Just last week, the 101st Airborne Combat Aviation Brigade deployed from Fort Campbell in my home State to help support relief efforts in Puerto Rico.

President Trump will also have the chance to see the groundswell of generosity from our communities. Many donated money, food, and other essentials. Other brave Americans left their homes behind to go to the disaster sites to offer aid.

I am especially proud to recognize some of the Kentuckians who have volunteered to join the relief efforts in the wake of these storms.

The Kentucky Board of Emergency Medical Services selected eight fire departments from around my State to send to Florida to assist local operations after Hurricane Irma. Working 12-hour shifts, these firefighters responded to 911 calls in Tampa as residents began to move back into their homes.

Throughout my State, churches and nonprofits sent volunteers to help however they could. One religious organization arranged more than 200 volunteers to help flood victims in Texas and Florida. In all, they served over 78,000 meals, helped with laundry, and distributed many bottles of water.

The Kentucky Humane Society stepped in to care for pets that were affected, and chapters of the American Red Cross from across the Commonwealth have mobilized to help where needed.

The Kentucky Association of Electric Cooperatives sent dozens of linemen to Georgia to help restore power after Hurricane Irma. The joint effort from 17 of our State's electric cooperatives represents one of the largest mutual deployments in Kentucky's history.

These Kentuckians, along with so many more, have generously given their time and labor to help their fellow Americans during this time of suffering. And they aren't alone. Compassionate men and women from around the country have joined the cause to help ease the pain of the victims.

Along with my colleagues in the Senate, I am committed to continuing to do our part to support relief efforts with FEMA, the Department of Defense, and the rest of the administra-

tion. We will soon receive a supplemental funding request from the administration. When we do, I expect Congress will act quickly to ensure that the men and women providing critical support in Puerto Rico and the U.S. Virgin Islands have the resources they need. The Senate will continue to stand with those suffering from these devastating storms.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

CONCLUSION OF MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Morning business is closed.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will proceed to executive session and resume consideration of the Cissna nomination, which the clerk will report.

The senior assistant legislative clerk read the nomination of Lee Francis Cissna, of Maryland, to be Director of United States Citizenship and Immigration Services, Department of Homeland Security.

Mr. MCCONNELL. Mr. President, I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. SCHUMER. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

RECOGNITION OF THE MINORITY LEADER

The Democratic leader is recognized.

LAS VEGAS MASS SHOOTING

Mr. SCHUMER. Mr. President, first, the Nation continues to reel from the awful events of Sunday night in Las Vegas—the most deadly mass shooting in modern American history. It has gotten even deadlier in the last 24 hours, with 59 dead and 527 injured—some wounded by gunfire, some injured because they were trampled in the chaos. There were 22,000 concertgoers who fled for their lives from the scene. The police found 23 guns in the hotel room of the monster who committed this atrocity and 19 more at his home. Some of them had been modified to cause even more carnage.

Of course, as always, the beauty of the American people and the first responders pulled through. I saw on TV today a man who had been shot. Two young women came and risked their lives while those shots were going.

They took off his belt and tied a tourniquet around his upper thigh because he was bleeding profusely from his leg. They saved his life. He said he will never know who they are, but they saved his life. That story, I am sure, will be repeated over and over again. The valor, the bravery of the average American and the greatness of our first responders is the only counterpoint to the evil, the carnage, the horror we have all witnessed.

We cannot banish evil or madness from the Earth, but we sure can do what we can in our power to make our country a safer place. We need commonsense reforms, and these reforms have broad public support.

In the face of tens of thousands of gun deaths every year, too many Republicans in Congress have tried to enact the dream agenda of the NRA and the gun lobby. They have pursued a national concealed carry law. Can you imagine if that were to have passed? This horrible man could have concealed carry under the laws of Nevada and gone to Times Square in New York City or to Walt Disney World in Florida and just shot away.

Most of our police organizations are against this concealed carry bill. In light of the carnage, in knowing of the evil that exists, with the power of evil magnified by guns and automatic weapons, how can we try to pursue it?

What about gun silencers? There is a move actually in this Congress—it is in the House right now, and I am sure it has support on the other side of the aisle in the Senate—to make it easier for citizens to acquire silencers. Why? Let me tell you something. One of the few ways the police had to go after the shooter was trying to hear the sound of where the guns were coming from.

Thank God our colleagues on the other side of the aisle have pulled back on this bill. It is not the first time. They had to postpone a hearing on the bill when the congressional baseball team was attacked during an early morning practice. When two mass shootings force you to delay a bill that would make those mass shootings harder to detect and stop, maybe it is a sign that you ought to let go of the bill once and for all.

Of course, we have this absurd NRA nostrum that if everyone were to have a gun, we would all be safe because if people were in an arena—a place—where someone was shooting, they could shoot them back. They sure could not have shot back at someone who was 32 stories up in a hotel. This idea that the only thing that can stop a bad guy with a gun is a good guy with a gun is absurd in this situation. It is absurd in many situations.

So where do we go from here?

This place has been gridlocked on the issue of gun control for a while. President Trump, before he ran for office, was for certain sane, rational, limited aspects of gun control. After Sandy, he called for the gun laws to be tightened. I know when he ran, that the power of

the NRA, the money of the NRA, and the narrow special interest of the NRA lobbyists here were just the swamp he decried—small groups going against the public interest and persuading Congress to do that. Yet maybe he can have a bit of a reawakening, in the horror of what happened, as he goes to Las Vegas tomorrow.

Today I am calling on the President to come out against the absurd law about silencers—to threaten a veto if he must and put an end to that bill. I am also calling on President Trump to bring together the leaders of Congress and let both sides know he is ready and willing to address head-on this issue of gun safety. He should tell Members of his party it is time to work to address this epidemic that costs the lives of more than 30,000 Americans a year.

I am glad the President is going to Las Vegas—that is a good idea—but he should take it a step further. He should call us together and lead this Nation in some rational laws about gun safety that the overwhelming majority of Americans—Democrats, Republicans, and Independents—support.

If we truly want to honor our first responders and protect our fellow Americans, as we say we do, President Trump should stand up and tell the NRA that they are not always right, abandon some of their most extreme policies—I would abandon most of them—and come to the table and do the work that so many Americans are desperate for Congress to do.

PUERTO RICO AND U.S. VIRGIN ISLANDS RECOVERY EFFORT

Mr. President, on another matter, the crisis in Puerto Rico and the U.S. Virgin Islands, today, President Trump will be visiting Puerto Rico nearly 2 weeks after Hurricane Maria made landfall in Puerto Rico. In my view, the lateness of his visit is indicative of his leadership and the Federal response to this humanitarian crisis. It has been slow, it hasn't been well coordinated or sure-footed, and it has been too late in coming.

President Obama visited Sandy two days after the storms hit. President Trump himself was much quicker to visit Texas when Harvey hit. Two weeks is too long. It is better than nothing. That is for sure. But it is too long. It sends a signal that maybe he believes what happened in Puerto Rico is less important than what happened in Texas or in Florida.

In the lead-up to Hurricanes Harvey and Irma, President Trump was tweeting on an almost daily basis, prevailing on Texans and Floridians to stay safe from the storm. That was the right thing to do. But when it came to Puerto Rico, there were no tweets or public statements in the lead-up to the storm, and it took several days to even mention Puerto Rico in his tweets. Even then, he had mostly blame for Puerto Rico or pats on the back for his own administration. He kept decrying fake news, but he couldn't fool the American people. They saw on TV what

was happening and the devastation that stayed for so long.

Let me give a comparison. The President said that, because it is an island, it is harder to get to. It is, but when Haiti was struck by a massive earthquake in 2010, the United States didn't wait for things to get worse. We ramped up military and disaster assistance quickly and responded with an overwhelming amount of support. Within 2 days of the earthquake in Haiti, 8,000 troops were in route. Within 2 weeks, 22,000 troops were in route with 300 helicopters assisting relief efforts. Even to this moment, the number for Puerto Rico is much smaller. That shows that the response has not been good enough. Why was his response for Puerto Rico so much less than the response for Haiti?

So we need a much better response on the ground in Puerto Rico and the Virgin Islands. I would say to President Trump, I am glad you are going—glad you are going—but this is your chance to make up for what has been a plodding start.

When the President visits Puerto Rico today, he should not get into any political fights or blame Puerto Rico for its problems. The President needs to figure out what is wrong and what else has to be done and marshal the resources of our government and our military to fix it. The 3.5 million American citizens in Puerto Rico and the U.S. Virgin Islands are counting on their President. These are American citizens.

TAX REFORM

Mr. President, returning to the Republican tax plan, over the weekend, we heard some pretty absurd claims from Republican legislators and Cabinet officials about the tax plan. The President and his top advisers are selling this as a middle-class miracle, but every independent analyst is saying that the Republican plan focuses on the rich to the exclusion of the middle class.

The GOP tax plan lowers the top rate from 39.6 to 35 percent and repeals the estate tax, which affects only the top two-tenths of 1 percent of the estates in this country, or any estate over \$11 million. That is not the middle class. It lowers the rate on passthrough entities, creating a huge loophole that would allow wealthy hedge fund managers, law firms, and lobbyists to pay a rate that is a lot lower. According to the Tax Policy Center, the top one-tenth of 1 percent would reap 80 percent of the benefits of the GOP plan. The top 0.1 percent, or folks who make more than \$5 million a year, would get a break of a million dollars a year. How many Americans believe that people who make over \$5 million a year should get a \$1 million tax break? That is what is in the bill right now.

They are saying that maybe it will change, but why did they put out such a shoddy product to begin with? Why didn't they wait and put in more details than what is there now? It is not

a middle-class tax cut by any stretch of the imagination. Those who put together this bill, the hard rightwing of the Republican Party, really aren't interested in middle-class tax cuts. They are interested in tax cuts for the rich and scraps for everyone else. Nothing makes this clearer than their budget resolution, and every day this plan comes with a surprise.

Here is the surprise today, and it is amazing. The Republican budget resolution calls for a \$450 billion cut in Medicare. Folks, this tax bill cuts your Medicare. In the budget bill that outlines the tax bill that we are doing this week, the plan calls for a \$473 billion cut in Medicare and more than \$1 trillion in cuts to Medicaid.

If you are an older American, you are saying: Maybe this tax bill will not affect me.

It sure will. It sure will because, amazingly, to pay for these tax cuts for the wealthiest of Americans—the most powerful of Americans—they cut your Medicare by over \$450 billion and cut Medicaid by \$1 trillion.

Haven't our Republican colleagues learned? When they tried to do a similar thing in healthcare—to cut healthcare so they could save money and cut taxes on the very wealthy—they had to abandon it. This is going to meet a similar problem. It is going to meet the opprobrium of the American people—\$1.5 trillion in tax cuts for the wealthiest of Americans—and the budget tees up even more cuts to Medicare. If the GOP tax plan were to pass, another provision known as statutory pay-go would offset the deficit increase automatically with cuts to Medicare and many other programs that support our Nation's economy. So not only does this bill favor the rich, the very wealthy, but to help finance those tax cuts for the wealthy, they are cutting Medicare by one-half trillion dollars—close to one-half trillion dollars—and they are cutting Medicaid by \$1 trillion.

So this is just like the Republicans' first healthcare bill, but in reverse. In the first TrumpCare bill, the Republicans proposed cutting back on healthcare to sneak through tax breaks for the rich. Now they are proposing massive tax cuts to the rich to sneak through cuts to healthcare.

Wait till America finds out about this bill. It is going to get the same cold, horrified reception that the healthcare bill did, and it will not pass. The American people will not be fooled. They have seen this movie before. The top 1 percent of corporations would win, and millions of seniors, the disabled, and working-class Americans would lose, and lose a lot.

The rich are doing great. They don't need a tax break. To compound the injury, to say we are going to pay for their big tax break by cutting Medicare and Medicaid, that ain't going to fly. Don't even try it.

I yield the floor.

I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. CORNYN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

TAX REFORM

Mr. CORNYN. Mr. President, yesterday I mentioned how our colleagues across the aisle and, of course, some groups outside of Capitol Hill have predictably started attacking tax reform, actually a plan that doesn't even yet exist in legislative language. With the fall season now upon us, they have decided to shoot arrows at a straw man.

One would think, given their effusive support for tax reform in the past, our Democratic friends would at least wait to review the legislation before they pounce on it. I had hoped that they would work with us to come up with a bipartisan plan, but I guess I am not entirely surprised. That has never stopped them before from pillorying smart policy when it served a political end.

Yes, they are already piling on, spreading misinformation, and assuming the worst because that is the easy and politically expedient thing to do. The problem is that many of the criticisms of our framework have been misleading and counterproductive. Worse, some Members seem more content to misconstrue a plan than to understand it and give it a fair hearing.

Allow me to clarify the record for just a moment. What is most striking is that the new framework unveiled by the so-called Big 6 shares many of the core features of previous plans that were widely embraced by Democrats—not only that, but many of the folks who are now critical of the new plan came out in support of these provisions as recently as this year. The senior Senator from Oregon is typical in this regard. In response to our framework, he said that “this is a far-right Republican scheme to endow future generations of the mega wealthy and leave what amounts to crumbs for the middle-class behind.” That is kind of a breathtaking allegation. Those are indeed strong statements, but the American people are smart. The American people realize that the plan our colleague from Oregon is criticizing is similar to the one he sponsored and promoted in 2011.

Let's get the facts straight. The Senator from Oregon had previously sponsored a plan in 2011 with our former colleague, Senator Coats of Indiana, called the Wyden-Coats plan. Here on the left is the Big 6 framework that he described.

Let me read that again. He said that “this is a far-right Republican scheme to endow future generations of the mega wealthy and leave what amounts to crumbs for the middle-class behind.”

Well, here is the framework he was criticizing by the language I just pro-

vided, and here is his plan in 2011. Each of these plans—the Wyden-Coats plan from 2011 and the one we are considering now—is based on three individual tax rates. Both the plan the Senator from Oregon once supported and the one we are now discussing, the framework, would collapse seven tax brackets in the current system down to three, vastly simplifying the Tax Code and the burden of complying with that Tax Code by ordinary Americans. Each plan would also eliminate the alternative minimum tax. It vastly increases the standard deduction. The Wyden-Coats plan would have tripled it. The Big 6 framework, which he criticized, doubles the standard deduction, making it so that a married couple who earn \$24,000 or less would be essentially in a zero tax bracket.

So my question is, What has changed, other than the political party of the President in office? These changes to our Tax Code used to be noncontroversial, and certainly not partisan.

The Big 6 plan isn't just similar to the Wyden one, though. It also shares key features with the so-called Simpson-Bowles plan from 2010, which not long ago was embraced by a number of Democrats, including the current minority whip, the Senator from Illinois.

Here is a comparison of the so-called Big 6 framework and the Simpson-Bowles plan. As you can see, there are a lot of similarities: seven brackets collapsed into three, eliminating the alternative minimum tax, and eliminating a number of itemized deductions or so-called base broadeners. It enhances the child tax credit, and it lowers the corporate rate.

These proposals were once a no-brainer for Republicans and Democrats alike. So why the change in tune? Our Democratic colleagues used to think these reforms were long overdue. They were right then, and they are wrong now.

None other than the Senate minority leader, our colleague from New York, has said: “To preserve our international competitiveness, it is imperative that we seek to reduce the corporate tax rate from 35 percent.” That was the Senator from New York in 2012. He said: “This will boost growth and encourage more companies to reinvest in the United States.”

He was absolutely correct in 2012. He is entirely wrong now to change his view and suggest that this is somehow a wrong way to approach getting the economy growing again and encouraging businesses that have earned money overseas to bring that money back home and invest it in businesses and jobs and pay for American workers here at home.

We do need to change incentives, and we do need to spur growth. That is why the new framework we are considering will create a new tax structure for small businesses, allowing them to better compete.

Once upon a time, none of this was particularly partisan, and many of our

colleagues across the aisle got the picture. Our colleagues from Ohio, Minnesota, and Missouri have all said in recent years that we should lower the corporate tax rate, not because we love corporations but because we recognize that provides incentives for them to stay here and invest in jobs and businesses in America rather than overseas. But it also makes it more likely that hard-working Americans will be able to find a job and that the jobs they hold will actually pay better wages. Thanks to our reduction in individual tax rates, they will actually have more take-home pay. As some have pointed out, this literally would raise their standard of living and make it possible for them to provide for their children's education, maybe buy a reliable car so that they can go back and forth to their job every day, maybe buy a home, or perhaps save for their retirement.

There is nothing partisan about wanting an updated and more competitive tax code that will incentivize businesses to keep jobs on American soil. That is what the so-called reduction in the corporate rate will do.

Right now, we have the highest corporate rate in the world, so many businesses have simply picked up their roots here in America and have moved overseas to countries that have lower tax rates because they simply can't rationalize to their shareholders, to whom they have a fiduciary duty, paying higher taxes and remaining in the United States. So they take it overseas.

Even for those who stay behind—because of our extraordinarily high tax rate and the fact they literally would have to pay double taxes for income earned abroad and brought back to the United States—they pay the tax rate in the country where the money is earned, bring it back to the United States, and have to pay twice. So they pay 35 percent on top of whatever they have to pay in the countries where the money is earned.

Is it any wonder, for example, that IBM—I read this last weekend—actually has more jobs in India than it does in the United States? Let me say that again. IBM, the global computer company, has more jobs in India today than it does in the United States. I have no doubt that has to do with certain incentives the country will pay to companies to invest and to build their business in their country, and, no doubt, it has to do with access to skilled labor. That certainly has to be a part of it, but there can be no doubt that our Tax Code is simply encouraging companies like IBM to shift more of their work overseas. Even if they wanted to bring the money they have earned overseas back to the United States, they would have to pay twice. So what do they do? They simply invest in their workforce, they simply invest in their business in another country, much to our detriment.

If something is broken, which our Tax Code is, it needs to be fixed, not

avoided. Our Democratic colleagues need to once again acknowledge this, as so many of them did when it came to our outdated Tax Code, as I pointed out. There is no reason why tax reform can't be bipartisan, and if our colleagues just returned to some of their statements, which I have highlighted here—if they returned to those policies in a bipartisan fashion and worked with us, we could change our Tax Code for the better. We could make it simpler. We could make sure individuals have lower tax rates so they could have more take-home pay from the wages they earn and, in the process, improve their standard of living for themselves and their families. Finally, we could become more competitive in a global economy where the highest tax rate in the world does not serve American interests well. It doesn't serve the interests of American businesses well, and it doesn't serve the interests of American workers or taxpayers either.

We can do this. All it takes is political will. All it takes is approaching this in a fashion that benefits all Americans on a nonpartisan basis. I hope our colleagues will listen.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. FLAKE). The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. NELSON. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

LAS VEGAS MASS SHOOTING

Mr. NELSON. Mr. President, the aftermath of Las Vegas is a time for this Senator to reflect on whether a shooting is like Mateen's, in the Orlando nightclub, where he was motivated as a terrorist, and then there was the remarkable recovery of Congressman SCALISE in the attempted killing of SCALISE by a shooter who was motivated by politics, and then there is the massive massacre in Las Vegas, apparently by a shooter who was mentally deranged in some form. The fact is, massive amounts of ammunition with high-caliber, rapid-fire assault weapons is making this easier for whatever the motivation of the shooter is. As a result, you get to the point of, how many more of these do we have before you say enough is enough?

That leads to the subject of politics. When does humanity overtake the divisiveness of our politics so we can come together and have a commonsense discussion about what should be done? Because if we don't, and humanity does not overtake our politics, we will continue, and it will be more of the same.

So I ask—I yearn for that public but also private discussion with our colleagues because going down this road over and over again is not going to be the answer, and we ought to say enough is enough.

(The remarks of Mr. NELSON pertaining to the introduction of S. 1907

are printed in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Mr. NELSON. Mr. President, I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. COONS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

REMEMBERING LOUIS J. AMABILI

Mr. COONS. Mr. President, I rise today to honor Lou Amabili, a true Delawarean, a fantastic, dedicated, and tireless volunteer, a gentleman who dedicated his life and service to others.

Mr. Louis J. Amabili, the son of Italian immigrants, rose from volunteering at his local volunteer fire company to become one of the most important and trusted voices in the American fire service. Lou passed away last Thursday, September 28.

Lou was a giant in the fire service community, and his decades of dedicated service are a testament to how much he cared about his calling and his neighbors. Lou was a legend in the Delaware firefighting community, especially in my small hometown of Hockessin, DE. Lou proudly served the Hockessin Fire Company for 70 years, holding every position one could possibly hold—chief engineer, first and second assistant chief, along with vice president, president, president emeritus, and director.

Lou was a humble, down-to-earth, passionate, and caring gentleman. He rarely sought the limelight, even as he was often thrust into it. He could walk into any event, whether a national convention or just a local meeting, and know an individual's name, making them feel as if they were the most important person in the room.

Lou embodied the term "public servant," which so many of us aspire to, yet he quietly and with dignity achieved this for decades. He heard his calling to serve his community, and he embraced it with dedication and a quiet passion.

There was no greater ally of firefighters in Delaware or across the country than Lou. His continued service of seven-plus decades set the highest standard of dedication to the volunteer fire service.

I first had the honor of meeting Lou around 2000 when I was county council president. Over my decade of service in New Castle County government, Lou was a frequent source of powerful advice, encouragement, insight, and occasional correction. I always looked forward to seeing him, whether at a county meeting, a State meeting, or at a national organization meeting. I was always certain I would get honest, direct, and constructive feedback from Lou about how things were going at home and how things were going nationally for America's firefighters.

Lou's nationally recognized service is long and impressive. He first gained national recognition in the fire service when President Richard Nixon appointed him to serve on the National Commission for Fire Prevention and Control in 1970—the Commission that produced the landmark report, "America Burning."

A graduate of Conrad High School and of the University of Delaware with a degree in chemistry, Lou was appointed the first director of the Delaware State Fire School in 1964 and served in that capacity for more than three decades through 1996. Upon his retirement, then-Governor TOM CARPER, my senior Senator, signed a resolution naming the Delaware State Fire School the Louis J. Amabili Fire Training Center.

From 1973 to 1980, Lou served as president of the International Society of Fire Service Instructors. From 1978 to 1986, he served as a charter member of the National Fire Academy Board of Visitors. Lou also served on the NFPA board of directors for 6 years in the 1980s and was chairman of the Fire Department Instructors Conference in 1979 and 1980.

Widely respected by his colleagues, the president of Congressional Fire Services Institute, William F. Jenaway, said:

Throughout his entire career, Lou was fully committed to the health and safety of the men and women who have served in the fire service. He was always willing and eager to share his knowledge with both aspiring and veteran firefighters and cared deeply about preserving the fire service's rich heritage. It was an honor to serve with him for many years on the CFSI Board of Directors. I valued his friendship as did my fellow board members. . . . His contributions to our organization and to the nation's fire service will preserve his legacy as a legendary leader for many years to come.

While the fire service and the safety of his fellow firefighters was his passion, his family was his love. Lou's wife of nearly 60 years, Carmella, was his constant companion as he traveled extensively to national conventions, local meetings, or speaking engagements. Lou's daughter Janice; his son Louis Junior and his wife Bridget; his grandson Louis J. Amabili III and his wife Lacie; and Lou's great-grandchildren, Lyza and Silas, will be forever proud of his legacy of service to Hockessin, to Delaware, and to our Nation.

Lou was an inspiration to generations of volunteers, first responders, and firefighters, not just in his home company in our small town of Hockessin but to all the firefighters of Delaware and our country.

Lou Amabili was exactly the sort of man on whom the safety of our Nation has been built and whose service and dedication to his community and his neighbors will never be forgotten.

I yield the floor.

The PRESIDING OFFICER (Mr. CRUZ). The Senator from Louisiana.

SOCIAL SECURITY

Mr. KENNEDY. Mr. President, I want to talk a little bit about Social Security and, specifically, about the windfall elimination provision and the government pension offset. Now, I know that sounds real technical, but, basically, here is the problem.

We have a lot of Americans who have paid into Social Security who are now getting screwed by Social Security. They are not getting their money back. All of us want to do everything we can to maintain the stability and sanctity of the Social Security system, and I think all of us believe that we all ought to get the Social Security payments that we are entitled to. That is all this issue is about. Let me explain.

For many middle-class Americans, receiving Social Security at retirement is sort of like a welcoming light at the end of the tunnel. They have worked hard, they have retired, and now they are entitled to some of the money back that they paid into the Social Security system. I am talking, of course, about the hard-working women and the hard-working men who have seen a chunk of their monthly earnings go into the Social Security system throughout their entire careers—10, 15, 20, and sometimes 30 and 40 years. These same Americans have not seen a pay raise or an increase in their median household income for a long time. The median household income in America today, as the Presiding Officer knows, is pretty much the same as it was in 1999.

I guess whom I am talking about are ordinary people. You can call it the middle class, if you would like, or working families. They were the ones who were hit the hardest by the great recession of 2008. They have been struggling throughout their lives to participate in the great wealth of this Nation. They are entitled to participate in the great wealth of this Nation, and they should not have to keep on struggling to get money for retirement from the Social Security system when they have already paid into the Social Security system.

The principle behind Social Security is pretty simple. Throughout your working life, you pay some money and your employer pays some money. When you are done working, or when you retire, according to a formula, you get your money back through a Social Security check. It is simple in theory. You put money in, and when you hit the retirement age, you get some of it back, except that for 1.7 million Americans, that is not the case. That is not how the system works for them. That includes about 38,000 hard-working folks in my home State of Louisiana, but there are a lot more in other States as well. I am talking about millions of teachers, police officers, firefighters, and a lot of other folks who earn modest pensions in service to their communities who face little or no access to Social Security.

Here is what I am talking about. I am talking about a teacher who paid

into the Social Security system. I am talking about teachers or firefighters or policemen who paid into their own retirement systems. So they are rocking along. They are, basically, paying into two retirement systems—Social Security and the private retirement system. They are doing the right thing in getting up every day, going to work, obeying the law, and trying to save money for retirement. It is deferred gratification. They are ready to retire, but because they were prudent enough to invest in a private retirement system, they do not get their Social Security check even though they have already paid into it. Additionally, a worker can pass away before reaching retirement age not even knowing that his spouse and children will not have full access to his Social Security survivors' benefits. That is just not right.

Until 2005, there was not even a legal requirement for human resources to notify workers that switching careers would affect their eligibility for Social Security or Social Security survivors' benefits. Many of these 1.7 million Americans who are getting screwed tried to do the right thing. They paid into a private retirement system, and they paid into Social Security only to find out later that they can get their money from the private retirement system but that they cannot get their money from Social Security. They are being punished for being prudent. Many of them retire with no idea that that is the law. By then, of course, it is too late.

In June of this year, one in six Americans collected Social Security benefits, and I am happy for every one of them because, to collect, they had to pay in. That is about 61 million Americans. By 2031, when the last of the baby boomers hits retirement age, that number is going to increase to about 75 million Americans. These are going to be our seniors. They are our seniors, and they are our seniors to be. They are battling against the rising costs of housing, healthcare, automobiles, taxes, and fees. Many of them have had their private retirement accounts or home values wrecked by the great recession. Yet these Americans press on.

When we talk about tax reform—and we are going to be talking a lot about tax reform here over the next few weeks—we need to make clear that we are talking about reforms that will help these middle-class Americans. They are the people who get up every day, go to work, obey the law, and try to do the right thing by their kids and teach their kids morals and try to save a little money for retirement.

Let me be blunt. I would like to eliminate the windfall elimination provision and the government pension offset in the Social Security office. I think it would be a vital step in ensuring that our middle-class seniors can enjoy continued economic security after their retirements. Not only would it help the economy, but it is the right thing to do.

I sum up. We can provide economic relief immediately to some of those middle-class retirees about whom I have been talking by eliminating the windfall elimination provision and the government pension offset of the Social Security system. It will not cost much money. It will have a small effect on the cost of Social Security, at about 0.13 percent—not 13 percent but 0.13 percent. It is a little over one-tenth of 1 percent.

After taking care of this simple fix, which is more than about money—it is about fairness—we can turn our eyes to out-of-control Washington spending to ensure that Social Security remains a reliable source of retirement income for Americans in the long term.

Thank you.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. THUNE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

TAX REFORM

Mr. THUNE. Mr. President, a recent survey reported that 50 percent of people in this country consider themselves living paycheck to paycheck, and one third of these people say they are just \$400 away from financial crisis. That is not acceptable.

Unfortunately, after 8 years of economic stagnation under the Obama administration, living paycheck to paycheck is starting to feel like the new normal for most Americans. But it doesn't have to be. We have the resources to be the strongest economy in the world. American workers and job creators are as dynamic and creative as ever, and they can get our economy thriving again. In order to get them to do that, we need to clear some obstacles in their path. That starts with reforming our complicated and outdated Tax Code, which has increasingly been strangling our economy.

This month, Republicans in the House and Senate are making comprehensive tax reform one of our top priorities. After weeks of work, last week leaders from the Senate, the House, and the White House unveiled the framework that will guide our final tax reform legislation.

The framework is built around Republicans' five principles for tax reform: first, providing tax relief for the middle class; second, increasing wages, jobs, and economic growth; third, keeping good-paying jobs here at home in America; fourth, increasing American competitiveness in the global economy; and, finally, fifth, simplifying the Tax Code. The framework outlines our plans to provide relief for middle-class families.

First, we will lower rates for hard-working Americans. By collapsing the seven income tax brackets to three, we will ensure that working families get

to keep more of what they earn. Our plan will also expand the child tax credit and make it available to more families, and our plan doubles the standard deduction, which will provide significant relief for those who need it the most. Under our plan, a family making \$24,000 a year will no longer owe any Federal income taxes. All of these measures will provide direct relief to working families.

Just as important for families, however, is the other half of our tax reform plan, which involves creating the kind of economic environment where hard-working Americans can thrive—the kind of environment where Americans have access to good jobs, higher wages, and more opportunities.

Over the past few weeks, I have come to the floor to talk about Republicans' tax reform principles and have highlighted some of the ways our tax reform plan will improve the economic outlook for American families. Last week, I talked about our third principle, reforming our Tax Code to keep those good-paying jobs here at home. This week I would like to spend a few minutes talking about our fourth principle, which is keeping American businesses competitive in the global economy.

In order for individual Americans to thrive economically, we need our businesses to thrive. Thriving businesses create jobs, provide opportunities, and they increase wages and invest in workers. Right now, though, our Tax Code is not helping businesses thrive, and it is making it more difficult for American businesses with an international footprint to compete in the global economy.

Our Nation has the highest corporate tax rate in the industrialized world—at least 10 percentage points higher than the majority of our international competitors. It doesn't take an economist to realize that high tax rates leave businesses with less money to invest, less money to spend on wages, less money to create new jobs, less money to devote to research and development of new products and services, and less money to put back into new property or equipment for those businesses. This situation is compounded when an American business has international competitors that are paying a lot less in taxes than you are. It is no surprise that U.S. businesses struggling to stay competitive in the global economy don't have a lot of resources to devote to creating new jobs and increasing wages.

On top of our high business tax rates, there is another major problem with our Tax Code that puts American businesses at a competitive disadvantage globally—our outdated worldwide tax system.

What does it mean to have a worldwide tax system? It means that American companies pay U.S. taxes on the profit they make here at home, as well as on part of the profits they make abroad once they bring that money

back home to the United States. The problem with this is that most other major world economies have shifted from a worldwide tax system to a territorial tax system.

In a territorial tax system, taxes are paid on the money earned where it is made and only there. You are not taxed again when you bring money back to your home country. Most American companies' foreign competitors have been operating under a territorial tax system for years. So they pay a lot less taxes on the money they make abroad than American companies pay. That leaves American companies at a disadvantage.

Foreign companies can underbid American companies for new business simply because they don't have to add as much in taxes into the price of their products or services. When foreign companies beat out American companies for new business, it is not just American companies that suffer. It is American workers. That is why a key part of the tax framework that Republicans unveiled last week involves lowering our massive corporate tax rate and transitioning our tax system from a worldwide tax system into a territorial tax system. By making American businesses more competitive in the global economy, we can improve the playing field for American workers.

There are a lot of other things we are going to do to help hard-working families and American workers, from improving the tax situation for small businesses to helping family business owners, farmers, and ranchers like those in my home State of South Dakota by repealing the death tax.

Our colleagues on the other side of the aisle like to complain about our plans to repeal the death tax. They complain that it is not something to really worry about since they claim relatively few estates are expected to actually have to pay the tax. Well, I would like them to come and talk to some of the farmers and ranchers in my State of South Dakota. Some of these farmers and ranchers are paying tens of thousands of dollars a year in an effort to avoid having their families hit by the estate tax when they die. Why? Because they know that without careful and costly planning, if the Federal Government comes around after their death demanding a staggering 40 percent of their estate, their children won't have the money to pay the government without risking the farm or the ranch.

Farming and ranching is a land-rich but cash-poor business. Farmers and ranchers own valuable land, but they are only earning cash on the crops they grow or the livestock they raise on that land. So while their overall farm or ranch may have a substantial value, the amount of money they have coming in is relatively small and subject to the swings in the market from year to year. Too often, when farmers and ranchers die, the vast portion of their estate is made up of their land, while

actual disposable income is a very small part of it. If they don't take measures to avoid having their family hit by the death tax, the family will have no choice but to sell off some or all of their land to pay the government, which means, in many cases, losing the family's farm or ranch. And the same situation faces other types of family-owned businesses across the country where the value of the estate is tied up in that business.

Removing the threat of the death tax for family-owned businesses, farms, and ranches would free up resources that these business owners could invest in their businesses and in our economy instead of on complex estate plans, insurance, and expensive tax professionals.

Before I move on, let me just remind everybody that when we talk about the death tax, we are talking about double and sometimes triple taxation. The money the government is taxing has already been taxed at least once. It boggles the mind that some think that a person's death is justification for taxing his or her income a second or a third time. Death should not be a taxable event. When someone dies, they shouldn't have to see the undertaker and the IRS at the same time.

Our Tax Code is increasingly strangling our economy and placing heavy burdens on hard-working American families. If we want to improve the economic situation of American families, comprehensive tax reform is essential.

Republicans in the House and the Senate are continuing to work on the final draft of the bill that we will take up later this fall. I look forward to passing comprehensive tax reform that will help American families thrive, that will create greater economic growth, better paying jobs, higher wages, and bigger paychecks for American workers.

Mr. President, I yield the floor.

RECESS

The PRESIDING OFFICER. Under the previous order, the Senate stands in recess until 2:15 p.m.

Thereupon, the Senate, at 12:33 p.m., recessed until 2:16 p.m. and reassembled when called to order by the Presiding Officer (Mr. STRANGE).

EXECUTIVE CALENDAR—Continued

The PRESIDING OFFICER. The Senator from Massachusetts.

LAS VEGAS MASS SHOOTING

Mr. MARKEY. Mr. President, a tragedy took place in Las Vegas this week. It is a tragedy that has affected hundreds of families. It is a tragedy in which each and every one of us sends our prayers to those who have lost loved ones. And to those who have family members who are now hospitalized, we send our prayers to you as well, with the great hope that a full recovery is in their future.